--- 12 Cigarettes - Series “C” - imperforate - as used by “Imperial Tobacco” - 1939-40 ---

The twelve cigarette package had been in nearly continuous use at “Imperial Tobacco” since the early 1920’s. When the Budget of 1932 reduced the excise duty on small cigarettes from the 1923 level of $ 6.00 to $ 4.00 per thousand (or 2¢ per ten cigarettes), “Imperial Tobacco”, Montreal, overprinted the “Series of 1924” twelve cigarette stamp with **12 FOR 15c.** which seems to indicate that the pre-1932 price had been 18¢ per pack?

The hidden letters “J-H” probably indicate that the die had been approved for BABN in 1939. Apparently the stock of the twelve cigarettes “Series of 1924” was finally exhausted. My last recorded usage of **RC-283** by Imperial Tobacco, Montreal, dates from September 1938. The last listed use of **RC-283** by Tuckett Tobacco, Hamilton, dates from December 1940. This Series “C” stamp was printed in a plate of 130 stamps (13 x 10).

The life of **RC-382** was limited, since when the Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00, BABN overprinted it in black ink for use at eleven cigarettes, using five central 9 mm., horizontally stacked *killer bars*, with a 4 mm. Roman **11** to each side, plus four horizontally stacked 4 mm. *corner-killer bars*, as the BABN provisional **RC-466**, and production of the 15¢ twelve cigarette pack temporarily ended.

--- the cancellation reads horizontally upright - 2 copies to date ---

★**RC-382** - 12 cigarettes, imperf, coded **BJC / 6-10D** by “Imperial Tobacco” in August 1939

[★RC-382]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	**BJC**	---	---	---	---
1940	**AKA**	---	---	---	---	---	---	---	---	---	---	---
1941	---	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 12 cigarettes \ 6-10D],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 20th 2013, JBH